CERTIFICATE OF COMPLIANCE -- STATE OF INDIANA

Revised January 2008*

SECTION Section 301	TOPIC DOCUMENT COMMENTS/ REFERENCE TO CRIC INTERPRETATIONS State level administration	DESCRIPTION	practice (Yes or No). Enter N/A when not	authority (statute,	changes, provide	Notes (e.g., administrative practices, noncompliance explanations, etc.)
Section out	State level administration	[集발발발발왕왕(宋) 왕왕왕(宋) 왕왕(宋) 사고 사고 사고 사고 생각 경기 왕조왕 왕왕(宋) (宋) []	Single Control of the Control		Affilia cured til 1 cm	
		Does the state provide state level administration of state and local sales and use taxes?	YES	IC 6-2.5-6		INDIANA HAS NO LOCAL SALES TAX JURISDICTIONS
		Are sellers only required to register with, file returns and remit funds to a state-level authority?	YES	IC 6-2.5-6, AND IC 6-2.5-8		SELLERS ONLY FILE SALES TAX RETURNS WITH THE STATE
		Does the state provide for the collection of any local taxes and distribute them to the appropriate taxing jurisdictions?	N/A			
		Are audits conducted only by the state or by others authorized by the state to conduct an audit that includes both state and local taxes?	N/A			
		Are local jurisdictions prohibited from conducting independent sales or use tax audits of sellers registered under the Agreement?	N/A			
Section 302	State and local tax base		lagera per dia espec			
	•	Is the tax base for local jurisdictions identical to the state tax base, excluding federal prohibitions, motor vehicles, aircraft, watercraft, modular homes, manufactured homes and mobile homes?	N/A			
Section 303	Séller registration					
		Is the state capable of pulling registration information from the central registration system? Does the state exempt a seller without a legal obligation to register from paying registration fees?	YES	45 IAC 2.2-8-5		
		Does the state allow a seller to register on the central registration system without a signature?	YES	IC 6-2.5-11-2		
		Does the state allow an agent to register a seller on the central registration system?	YES			
Section 304	Notice for state tax changes	STATE STRUCT OF STRUCT				
	Failure to meet these does not take a state out of compliance.	A1. Does the state provide sellers with as much advance notice as practicable of a rate change?	YES			

	<u> </u>	<u> </u>			"	
		A2. Does the state limit the effective date of a				
		rate change to the first day of a calendar quarter?	NO			
		A3. Does the state notify sellers of legislative	INO	-		
			Į.			
]	changes in the tax base and amendments to	VEO			
	-	sales and use tax rules and regulations?	YES			
		B. Does the state limit the relief of the sellers				
		obligation to collect sales or use taxes for that member state if the seller falled to receive notice				
		or the state failed to provide notice or limit the				
			VEO	10 0 0 5 44 44		
7	1 And asia both beyond and	effective date of a rate change.	YES	IC 6-2,5-11-11		Actualism and the configuration of the state
Section 305	Local rate and boundary change					
	•	Does the state have local jurisdictions that levy a				
		sales or use tax? If yes, answer the following				
		questions.	N/A			
		A. Does the state limit the effective date of local				
		rate changes to the first day of a calendar quarter				
		after a minimum of 60 days notice?				
		B. Does the state limit the effective date of local				
		rate changes from catalog sales wherein the				
		purchaser computed the tax based on local tax				
		rates published in the catalog only on the first day				
		of a calendar quarter after a minimum of 120 days	i			
ļ		notice?				
		C. Does the state limit local boundary changes for	1			
		the purposes of sales and use taxes to the first				
		day of calendar quarter after a minimum of 60				
	ļ	days notice?				
		D. Does the state provide and maintain a				
		database with boundary changes?				
		E. Does the state provide and maintain a]		
		database identifying all jurisdictional rate		Ì		
		information using the FIPS codes?				
		F1. Does the state provide and maintain a				
		database that assigns each five digit and nine				
		digit zip code within the member state to the				
		proper tax rate and jurisdiction?				***************************************
		F2. Does the state apply the lowest combined tax				
		rate imposed in a zip code if the area in that zip				
		code includes more than one tax rate?				0 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -
		G. Does the state provide address-based				16
	[*	boundary database records for assigning taxing				· ·
[jurisdictions and their associated rates? If yes,	1	1		
		answer the following questions.				
1		Are the records in the same format as	1	1	•	·
		database records in F?				V
		2. Do the records meet the requirements of the				
		Federal Mobile Telecommunications Sourcing				
L	L	Act?	L .	l	<u> </u>	

	r			1			
		H. If the state has met the requirements of					
		subsection (F) and elected to certify vendor	1				
		provided address-based databases for assigning			1		
		tax rates and jurisdiction:		•			
		Are those databases in the same format as					
		the database records approved pursuant to (G) of	1				
		this section?					
		2. Do those databases meet the requirements of					·
		the Federal Mobil Telecommunications Sourcing					
	· ·	Act (4 U.S.C.A. Sec. 119 (a))?				•	
247 X							
Section 306	Relief from certain liability						
			· · · · · · · · · · · · · · · · · · ·			e de la constantina della con	
		Does the state relieve sellers and CSPs from					
	·	liability to the state and its local jurisdictions for					
		collecting the incorrect amount of tax because of				•	
·		reliance on state provided data on rates,		*			
		boundaries, and jurisdiction assignments?	YES	IC 6-2.5-11-11			
PERSONAL PROPERTY.	Database requirements and		18 333 133 133 134 135	Garage			
Section 307	exceptions		美工器的原金的				
		A. Does the state provide a database per Section		<u> </u>	11 11 11 11 11 11 11 11 11 11 11 11 11		CONTRACTOR CONTRACTOR STATE
		305, in downloadable format?	N/A				•
1		If the state designates a vendor to provide the					
		Section 305 database does the vendor's					
		database meet the requirements of Sections 305.					
		306 and 307 and is provided at no cost to the					
		user of the database?	N/A		•		
Section 308	State and local tax rates		a si a migrori A tight is	A. 18 (18 A. 18 A.	300000000000000000000000000000000000000		。 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
		A1. Does the state have more than one state	2012 y 221194 - 631 21	2 m 2 4 125 1407 2 1 4 m			<u> Allinin sin Arterika</u>
		sales and use tax rate on items of personal					
		property or services?	NO				
		property of convicces	110				
		A2. Does the state have a single additional tax					
		rate on food and food ingredients and drugs as					
		defined by state law pursuant to the Agreement?	NO				
***************************************		domined by state law pursuant to the Agreement?	INO .				
		B1. If the state has local jurisdictions with a sales	Ì	1			
				1			l
		or use tax, does any local jurisdiction have more	NI/A				
-			N/A				
		B2. If the state has local jurisdictions with a sales			,		
		and use tax are the local sales and use tax rates					
	<u></u>	identical?	N/A				

Section 310	General sourcing rules		T 4 () () () ()	Edition of August 1	Proprieta		
Gection 210	Ceneral sourcing, Lines	<u> </u>			<u> </u>	Carle again and the China	
]	A. Does the state source a retail sale, excluding					
]	lease or rental, of a product as follows:					
	CRIC INTERPRETATION	icase of ferital, of a product as follows.					7000
	ADOPTED SEPTEMBER 20.	1. If received at business location of seller, then					
	2007	sourced to that location?	YES	IC 6-2.5-13			
	2007	If not received at business location of seller.	150	10 0-2.0-10		 	
		then sourced to location of receipt?	YES	IC 6-2.5-13			
·	,	3. If subsections 1 & 2 do not apply, then sourced		10 0-2,0-10			
		to address of purchaser in business records of					
	<u> </u>	seller that are maintained in ordinary course of					
		seller's business?	YES	IC 6-2.5-13			
		4. If subsections 1, 2 & 3 do not apply, then	1150	10 0-2.0-10			VIII-10-10-10-10-10-10-10-10-10-10-10-10-10-
		sourced to address of purchaser obtained during					
		consummation of sale, including address of					
		purchaser's payment instrument, if no other					
		address is available?	YES	IC 6-2.5-13			
		5. If subsections 1, 2, 3 & 4 do not apply,	120	10 0 2.0-10	· · · · · · · · · · · · · · · · · · ·		
		including the circumstance in which the selter is					
		without sufficient information to apply the					
		previous rules, then sourced to location from					
	1	which tangible personal property was shipped,					
		from which digital good or computer software					
·	1	delivered electronically was first available for					
	1	transmission by seller, or from which service was	1				
		provided.	YES	IC 6-2,5-13			
		B. Does the state source a lease or rental of	120	10 0-2.0-10			
		tangible personal property as follows:					
• •		1. If recurring periodic payments, the first periodic			*		·
		payment is sourced the same as a retail sale.					
		Subsequent payments are sourced to the primary					
		property location for each period covered by the					
		payment?	YES	IC 6-2.5-13		1	
		2. If no recurring periodic payments, then sourced		1000000	· · · · · · · · · · · · · · · · · · ·		
		in accordance with rules of retail sale?	YES	IC 6-2.5-13			
		C. Does the state source a lease or rental of					
		motor vehicles, trailers, semi-trailers, or aircraft					
	CRIC INTERPRETATION	that do not qualify as transportation equipment as					
	ADOPTED APRIL 18, 2006	follows:					
		1. If recurring periodic payments, then sourced to					
		primary property location?	YES	IC 6-2.5-13			
		2. If no recurring periodic payments, then sourced					
		in accordance with rules of retail sale?	YES	IC 6-2.5-13	`		
	·	THE COOK CONTROL WILLT TO COOK TO COME SQUEST	1-2	10 0°2.0°10		 	
		D. Does the state source the retail sale, including					
		lease or rental, of transportation equipment in					
		accordance with rules for retail sale?	YES	IC 6-2.5-13			
		Does the state define transportation	10	10 0"2,0" 10			•
		equipment pursuant to in Section 310, subsection					
	İ	D?	YES	IC 6-2.5-13			
	L	In:	1,50	10 0-2.0-10		<u> </u>	

	Election for Origin-Based					
Section 310.1	sourcing	Effective January 1, 2010				[발생님] 이 회사 기업 보는 경험 생물.
		Has the state elected to source the retail sale of				
		tangible personal property and digital goods on				
		where the order is received? Does the state comply with all the provisions of	NO			
	•	310.1 B and C?	NO .			
	General sourcing			88 7 8 8 9 8 9 9 9 9 9		
Section 311	definitions					
		For the purposes of Section 310, subsection (A),				
		does the state define the terms "receive" and				
		"receipt" to mean: taking possession of tangible				
		personal property, making first use of services, or taking possession or making first use of digital				
		goods, whichever comes first? Note: The terms				
	*	"receive" and "receipt" do not include possession				
		by a shipping company on behalf of the				• .
:		purchaser.	YES	IC 6-2.5-13		
Section 313	Direct mail sourcing					The Conference of the Conferen
		A 1. Does the state relieve the seller of the				
		obligation to collect, pay or remit tax upon receipt		10 0 0 7 10 0		
		of the direct mail form? 2. Does the state provide that upon receipt of	YES	IC 6-2.5-13-3		
1		delivery information, the seller shall collect tax				
		according to purchaser's submitted information				
		and in the absence of bad faith, seller is relieved				
		of further liability?	YES	IC 6-2.5-13-3		
		B. Does the state require the seller to collect tax		•		
		pursuant to Section 310 (A)(5) if the purchaser				·
		does not have direct pay permit and does not provide Direct Mail Form or delivery information?	VEC	IC 6-2.5-13-3		
 		provide Direct Mail 1 Offi of delivery information?	723	10 0-2.5-10-5		
		C. Does the state provide that if a purchaser				
		provides documentation of direct pay authority,				
		the purchaser is not required to provide a Direct				
X - 17C - 17 07 07		Mail Form or delivery information to the seller?	YES	IC 6-2.5-13-3		
Section 314	Telecom sourcing rule			1.133111341416	Contract the second	
	•	A. Except as required in subsection C below,				
	·	does the state source telecommunication services sold on a call-by-call basis to each level				
		of taxing jurisdiction where the call originates and		-		
		terminates in that jurisdiction or each level of		-		
		taxing jurisdiction where the call either originates				
		or terminates and in which service address is				
		located?	YES	IC 6-2.5-12-14		
		B. Except as required in subsection C below,				
		does the state source telecommunication service				
		to the customer's place of primary use if sold on a				
		basis other than call-by-call basis?	YES	IC 6-2.5-12-15		

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		C1. Does the state source the sale of mobile					
		telecommunication service, other than air-to-					i
		ground radiotelephone service and prepaid					
		calling service, to customer's place of primary use					
		as required under Mobile Telecommunications					
		Sourcing Act?	YES	IC 6-2.5-12-16			
		C2. Does the state source the sale of post-paid	120	100 2,0 72 10	***************************************		
		calling service to the origination point of the					
		telecommunication signal as first identified by					
		either the seller's telecommunication system or					
		information received by the seller from its service					
		·					
		provider, where system used to transport signals	VEO	10.005.40.40			
		is not that of the seller?	YES	IC 6-2.5-13-16			
		C3. Does the state source the sale of prepaid		÷			
		wireless calling service in accordance with					
		Section 310 of the Agreement, including the					
		option of the location associated with the mobile					
		telephone number for prepaid wireless calling					
		service?	YES	IC 6-2.5-12-16			
		C4a. For the sale of private communication					
		service, does the state source a separate charge					
		related to a customer channel termination point to					
		each level of jurisdiction in which such customer			l		
		channel termination point is located?	YES	IC 6-2,5-12-16			
•		C4b. For the sale of private communication					
		service, does the state source to the jurisdiction					
1		in which the customer channel termination points					
		are located when all customer termination points					
		are located entirely within one jurisdiction or					
		levels of jurisdictions?	YES	IC 6-2.5-12-16			
		C4c. For the sale of private communication	110	10 0-2.0-12-10	~~~~~		
		service, does the state source fifty percent in					
		each level of jurisdiction in which the customer					
		channel termination points are located when					
		service for segments of a channel between two					
		customer channel termination points located in					
		different jurisdictions and which segment of					
		channel are separately charged ?	YES	IC 6-2.5-12-16			
		Old Fartha and actions to the P				•	
1		C4d. For the sale of private communication					
1		service, does the state source to each jurisdiction					
		based on the percentage determined by dividing					
1		the number of customer channel termination					
		points in such jurisdiction by the total number of			÷		
		customer channel termination points when					
		service for segments of a channel located in more					
		than one jurisdiction or levels of jurisdiction and					
		which segments are not separately billed?	YES	IC 6-2,5-12-16			
		D. Does the state source the sale of Internet					
		access service to the customer's place of primary			i		
			NO	IC 6-2.5-1-27.5			
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		Does the state source the sale of an ancillary service to the customer's place of primary use?	NO	IC 6-2,5-1-27.5		
Section 315	Telecom sourcing definitions					
		Does the state define the following terms in sourcing telecommunications:				
		A. Air-to-ground radiotelephone service?	YES	IC 6-2.5-12-1		
		B. Ancillary services?	YES	IC 6-2.5-1-11.3		· · · · · · · · · · · · · · · · · · ·
		C. Call-by-call basis?	YES	IC 6-2.5-12-2		
		D. Communications channel?	YES	IC 6-2.5-12-3		
		E. Customer?	YES	IC 6-2,5-12-4	***************************************	
		F. Customer channel termination point?	YES	IC 6-2.5-12-5		
	•	G. End user?	YES	IC 6-2.5-12-6		
	· · · · · · · · · · · · · · · · · · ·	H. Home service provider?	YES	IC 6-2.5-12-7		
 		I. Mobile telecommunications service?	YES	IC 6-2,5-12-8		
		J. Place of primary use?	YES	IC 6-2,5-12-9		
		K. Post-paid calling service?	YES	IC 6-2.5-12-9		
		L. Prepaid calling service?	YES	IC 6-2.5-12-10	-	
		M. Prepaid wireless calling service?	YES	IC 6-2.5-12-11		
		N. Private communication service?	YES		 	
			YES	IC 6-2.5-12-12. IC 6-2.5-12-13		
Barbara name	The fact of Edition with the second to the Control of the Control	O. Service address?			1 1	
Section 316	Enactment of Exemptions	Product-based exemptions. If the state exempts		57 多数1.3 的现在分词形式。		
		a product that is defined in Part II of the Library of Definitions does the state do so consistent with				
		Part II and Section 327?	YES			•
		Product-based exemptions. Can the state confirm that where the Agreement has a definition for a product that the state exempts, the state does not exempt specific items included within that product definition unless the definition sets out an exclusion for such item.	YES	IC 6-2.5-1		
		Entity and Use-based exemptions. If the state has enacted an entity or use-based exemption for a product that is defined in Part II of the Library of Definitions does the state do so consistent with Part II and Section 327?		IC 6-2.5-1 AND IC 6-2.5-5		
		Use-based exemptions. Can the state confirm that any use-based exemption for an item does not constitute a product-based exemption for a product defined in the Agreement that includes such item?	YES	IC 6-2.5-5		
Section 317	Administration of exemptions					
		A. Does the state provide for the following in regard to purchasers claiming exemption:				
		Seller shall obtain identifying information from purchaser and reason for claiming exemption?	YES	IC 6-2.5-8-8		
		Purchaser is not required to provide signature, unless paper exemption certificate?	YES	IC 6-2.5-8-8		

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		Seller shall use standard form for claiming				
		exemption electronically?	YES			
		4. Seller shall obtain same information for proof				
		regardless of medium?	YES			
		5. Does the state issue identification numbers to				
		exempt purchasers that must be presented to				
		sellers?	YES	IC 6-2.5-8-3		
		· .				
		6. Seller shall maintain records of exempt				
	· ·	transaction and provide to state when requested?	YES	IC 6-2.5-8-8	*	
	The Governing Board has not					
	defined "does not burden					
	sellers". The burden is on					
i	each state to prove that	7. Does the state administer use-based and				
		entity-based exemptions when practicable				
		through a direct pay permit, an exemption		1		
	certificate meets this	certificate, or another means that does not				
	provision.	burden sellers.	YES			
	provision.	burden sellers.	150			
		O to the comment of the control of t				
	· ·	8. In the case of drop shipment sales, does the				
1		state allow a third party vendor to claim a resale				
		exemption based on an exemption certificate				
		provided by its customer/re-seller or any other				
		acceptable information available to the third party			a	
		vendor evidencing qualification for a resale			*11	
		exemption, regardless of whether the customer/re-				
		seller is registered to collect and remit sales and				INFORMATION BULLETIN #57 SALES TAX
		use tax in the state where the sale is sourced?	YES			DROP SHIPMENTS
		B. Does the state relieve the seller from any tax if				
		it is determined that the purchaser improperly				
		claimed an exemption and hold the purchaser				
		liable for the tax, assuming the exceptions in the				
	İ	section?	YES	IC 6-2.5-8-8		
	1	C. Does the state relieve a seller of the tax	120	10 0 2.0 0 0		
		otherwise applicable if the seller obtains a fully				
		completed exemption certificate or captures the	i			
	<u> </u>	relevant data elements required under the	j			
		Agreement within 90 days subsequent to the date			i	
			YES	1000500		
		of sale?	150	IC 6-2.5-8-8		
	The second Ap 41-15 course "		[
	The answer to this question	A Boss floorists was because in the second size of				
	does not impact certification,	2. Does the state require purchasers to update				
'	but it would provide	exemption certificate information or to reapply]		·
	information to taxpayers.	with the state to claim certain exemption?	NO			
		Does the state relieve a seller of tax if the				
	1	seller obtains a blanket exemption certificate for a				
	1	purchaser with which the seller has a recurring				
l	<u></u>	business relationship?	YES	IC 6-2.5-8-8		
Section 318	Uniform tax returns				Walter Agriculture	
	The state of the s	A. Does the state require the filing of only one tax				
		return for each taxing period for each seller for				
	1	the state and all local jurisdictions?	N/A			
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		B. Does the state require that returns be filed no					
		sooner than the twentieth day of the month					
		following the month in which the transaction					
		occurred?	YES	IC 6-2.5-6-1			
·-···		C. Does the state allow a Model 1, Model 2, or	TLO	10 0-2.0-0-1			
					, and the second		
		Model 3 seller to submit its sales and use tax					
		returns in a simplified format that does not include					
		more data fields than permitted by the governing					
		board?	YES				
		D. Does the state allow any seller that is					
		registered under the Agreement, which does not					
		have a legal requirement to register in the					•
		member state, and is not a Model 1, 2, or 3 seller,					
		to file a return no more often than once a year		•			
		unless the seller has accumulated more than					
		\$1,000 in state and local taxes?	YES	IC 6-2.5-6-1			
		1. Does the state provide to the seller the returns					
		required by that state?	YES	IC 6-2.5-6-1			
		E. Would the state make available to all sellers a		10 0.5.0.0.1			
		uniform sales and use tax return developed with					
		other states?	YES	IC 6-2.5-11			
	Uniform rules for remittance						
Section 319	of funds						
		A1. Does the state require more than one					
		remittance for each return?	NO		1		
		A2. If the state requires more than one remittance	110		· · · · · ·		
		for each return does it do so only if: (1) seller					
					<i>'</i>		
		collects more than \$30,000 in sales and use					
		taxes in state during preceding year, (2) any					
		additional remittance to be determined through a					
		calculation method, and (3) the seller is not				1	
		required to file additional return?	N/A			1	
		C. Does the state allow payment to be made by			·		
		both ACH Credit & ACH Debit?	YES	IC 6-8.1-6-7			
		BOILTAOTT OFCAIL & AOTT DEDICT	120	10 0-0, 1-0-7			
		D. Dane the state was like an alternative and the st					
		D. Does the state provide an alternative method					
		for "same day" payment if electronic fund transfer					
			YES	IC 6-2.5-6-1	<u></u>	<u> </u>	
		E. Does the state provide that if a due date falls					
		on a legal banking holiday in the state, the taxes				l	
		are due on the next business day?	YES	IC 6-8.1-6-2			
		and the first booking of the first booking in				· · · · ·	
		F. Does the state require that any data that			'		
						l '	
		accompanies a remittance to be formatted using				l	
		uniform tax type and payment type codes?	YES				
	Uniform rules for recovery						
Section 320	of bad debts						
AND AND AND AND AND AND AND AND AND AND		A. Does the state allow a seller to take a					
I	I	·	lv=0	1	I	l .	
		deduction from taxable sales for bad debts?	YES	IC 6-2,5-6-9		!	

Confidentiality and privacy protections under Model 1					
	H. Does the state permit allocation of a bad debt among states if the books and records of a the party support allocation among states?	YES	IC 6-2.5-6-9		
	G. Does the state provide that, for purposes of reporting payment on previously claimed bad debt, any payments made are applied first proportionately to taxable price of property or service and sales tax thereon, and secondly to interest, service charges, and any other charges?	YES	IC 6-2.5-6-9		. `
·	F. Does the state provide that if filing responsibilities are assumed by a CSP, the state allows the CSP to claim, on behalf of the seller, any bad debt allowance?	YES	IC 6-2.5-6-9		
	E. Does the state provide that, when the amount of a bad debt exceeds taxable sales for period when written off, a refund claim may be filed within the applicable statute of limitations (measured from due date of return on which bad debt could first be claimed)?	YES	IC 6-2.5-6-9		
	D. Does the state require that, if a deduction is taken for a bad debt and the debt is subsequently collected in whole or in part, the tax on the amount so collected must be pald and reported on the return files for the period in which the collection is made?	YES	IC-6-2.5-6-9	,	
	the bad debt is written off as uncollectible on and is eligible be deducted for federal income tax purposes? CZ. If the seller is not required to file a federal income tax return does the state allow bad debts to be deducted on the return for the period during which the bad debt is written off as uncollectible on and would be eligible be deducted for federal income tax purposes if the seller was required to file a federal return?	YES YES	IC 6-2.5-6-9	·· .	
	B. Does the state use the definition of bad debt found in 26 U.S.C. Sec. 166 as basis for calculating a bad debt recovery, excluding: financing charges or interest; sales or use taxes charged on purchase price; uncollectible amounts on property that remains in possession of seller until full price paid; expenses incurred in attempt to collect debt, and repossessed property? C1. Does the state allow bad debts to be deducted on the return for the period during which	YES	IC 6-2.5-6-9		777 (1971)

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5. Rain checks? N/A 6. Exchanges? N/A				The state of the s			
6. Exchanges? N/A					-		
7. Delivery charges? N/A							
8. Order date and back orders? N/A			8. Order date and back orders?	N/A			

	1	19. Returns?	IN/A	T.	•	Ţ
		10. Different time zones?	N/A	······································		
Section 323	Caps and thresholds	To. Different time zones?	18/75			
Secuon 323	Caps and unesholds	4. Door the state have only some on three-halds an	<u> </u>		<u> principi di diversi di di</u>	
		Does the state have any caps or thresholds on				
		the application of rates or exemptions based on	l			
		the value of a transaction or item?	NO			
						•
		2. Does the state have any caps that are based				
		on application of rates unless the application of				
		rates are administered in a manner that places no				
	l	additional burden on retailer?	NO			
		B. Do local jurisdictions within the state that levy				
		sales or use tax have caps or thresholds on	*			
		application of rates or exemptions that are based				
		on value of transaction or item?	N/A			,
Section 324	Rounding rule					
OGGLIOII OZA	ryounding tolo		A STAR CONTRACTOR	8 1 4 1 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u>e in in Yerdel var alder vid</u>	
		1. Does the state provide that the tax computation				
		must be carried to the third decimal place?	YES	1000000	•	
			YES	IC 6-2.5-2-2		
		Does the state provide that the tax must be				
		rounded to a whole cent using a method that]		5.5
		rounds up to next cent whenever third decimal				
		place is greater than four after?	YES	IC 6-2.5-2-2		
		B.1. Does the state allow sellers to elect to				
	*	compute tax due on a transaction, on a item or				
		invoice basis, and shall allow rounding rule to be	1			
	•	applied to aggregated state and local taxes?	YES			
	T	B.2. Can the state confirm that it has repealed				
		any requirements for sellers to collect tax on	1			
		bracket system?	YES			
	Customer refund	FOUNDATION OF THE PROPERTY OF	1 L G	St. Committee and a	an sama and survived	
Section 325	 1000 Class Turk Company (2015) 					
Section 325	procedures		January 1967 196	galawangan menenghi at mangan dari	Salestri e (d. 1936)	
		C. Does the state provide that a cause of action	Ì			
		against seller does not accrue until the purchaser				
		has provided written notice to the seller and the				
		seller has had 60 days to respond? Notice must	İ			
		contain information necessary to determine				
		validity of request.	YES	IC 6-2.5-6-13		
		D. Does the state provide for uniform language in				
		regard to presumption of a reasonable business				
		practice when a seller: I) uses either a provider or				
		a system, including a proprietary system, that is		·		•
		certified by the state; and ii) has remitted to state				
		all taxes collected, less deductions, credits or				
		collection allowances?	YES	IC 6-2.5-6-13		•
Section 326	Direct pay permits	CONTROL MICHAEL CONTRO	TEC	10 0-2.0-0" 10		
AGUIIOII GAU	MITTAL NOT HAITING	Does the state provide for a direct pay authority	27 S 3 S. e. se - 1	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		 A control of the property of the
		that allows the holder of a direct pay permit to				
		purchase otherwise taxable goods and services				
		without payment of tax to the supplier at the time	I	1		
			l	l		
Section 327	Library of definitions	of purchase?	YES	IC 6-2.5-8-9		

		A. If term defined in Library appears in state's					
		statutes, rules or regulations, has the state					
		adopted the definition in substantially the same					
	·	language as the Library definition?	YES	IC 6-2.5-1			
		B. Can the state confirm that it does not use a	"				
		Library definition that is contrary to meaning of					
		Library definition?	YES				
		C. Except as provided in Section 316 and Library,	14.0			***************************************	
		can the state confirm that it imposes tax on all					
	ODIO INTERDEPETATIONI						
	CRIC INTERPRETATION	products and services included within each					
	ADOPTED AUGUST 29,	definition or exempt from tax all products or					
	2006	services within each definition?	YES	IC 6-2.5-1			
Section 328	Taxability matrix						
		A1. Has the state completed the taxability matrix					
		in the downloadable format approved by					
		Governing Board?	YES				
		A2. Does the state provide notice of changes in			***************************************		
		the taxability matrix as required by the Governing					
		Board?	YES		•		•
-		Dodus	150				
		D D = = 45 = 54-4 = == 15 = = = = 1					
		B. Does the state relieve sellers and CSPs from					
	į	liability to the state and its local jurisdictions for					
		having charged and collected incorrect tax					
		resulting from erroneous data in the matrix?	YES	IC 6-2.5-11-11			
		C. If the state taxes specified digital products, has					,
		the state noted such in the taxability matrix?	YES				
1		D. If the state has a sales tax holiday, has the					
1	1	state noted the exemption in the taxability matrix?	N/A				
808 108 H 107 008 1	Effective date for rate	A production of the States and the first of the state of the states and the states and the states are states and	1 10/20	tirkurus senederina	În să leas Alemente	The control of the second section of the section of the second section of the section o	
Section 329	(4) まなましてからないのはないしょくということがあるととか。					in Constant de La Liberta de la Constant de la Cons	and the first of t
Section 329	changes		Ruff Contract	Particle with the		Military States of the Adjust-	Carriel States Andrews
		Does the state provide that the effective date of					
		rate changes for services covering a period	1				
		starting before or ending after the statutory			•		
		effective date is as follows:	<u> </u>				
		1. For a rate increase, the new rate shall apply to					
		the first billing period starting on or after the				ł	
		effective date?	YES	HB 1001-2008 SEC	CTION 845		
		2. For a rate decrease, new rate shall apply to					
		bills rendered on or after the effective date?	N/A				
Section 330	Bundled Transactions		10.00 (c) 10.00	a Daniel Stephen de la Contraction de la Contrac		8-019-63-63-63-63-63	Programme programme and the
FERRINAL SAN	PARTIMIAN SIMIBARANTA	A. Has the state adopted and does the state	<u> </u>	u valikaje protigijaju si jiji vi	 A strength with the property of t	<u> </u>	<u> </u>
		utilize the core definition of "bundled transaction"					
			VEO	1000004447			
		to determine tax treatment?	YES	IC 6-2.5-1-11.5			
		C. Can the state confirm that for bundled			*		
		transactions that include telecommunication					
		service, ancillary service, internet access, or					
		audio or video programming service the following					
		rules apply:					
L		I:::2: I.I. A.	I	L		L	

	For transactions that include both taxable and nontaxable items, the price attributable to nontaxable items is exempt if the provider can identify the price by reasonable and verifiable standards from its books and records.	YES	IC 6-2.5-4-6	
	2. For transactions that include products subject to different tax rates, the total price may be treated as attributable to the products subject to tax at the highest tax rate unless the provider can identify by reasonable and verifiable standards the portion of the price attributable to the products subject to tax at the lower rate from its books and records that are kept in the regular course of business for other purposes, including, but not limited to, non-tax purposes?			
Relief from certain liability for purchasers	Effective on or after January 1, 2009		การและสารายการต่อง กระวัติการต่อกักลองสารที่	
	A. Does the state provide relief for purchasers from liability for penalty to that state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the following circumstances:			
	A purchaser's seller or CSP relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	YES	IC 6-2.5-11-11	
	A purchaser holding a direct pay permit relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or in the taxability matrix completed by the state pursuant to Section 328?	YES	IC 6-2.5-11-11	
	A purchaser relied on erroneous data provided by the state in the taxability matrix completed by the state pursuant to Section 328?	YES	IC 6-2.5-11-11	
	4. A purchaser using databases pursuant to subsections (F), (G), and (H) of Section 305 relied on erroneous data provided by the state on tax rates, boundaries, or taxing jurisdiction assignments?	YES	IC 6-2,5-11-11	

		B. (Except where prohibited by a member state's constitution) Does the state relieve a purchaser from liability for tax and interest to the state and its local jurisdictions for having failed to pay the correct amount of sales or use tax in the circumstances described in Section 331 A, provided that, with respect to reliance on the taxability matrix completed by the state pursuant to Section 328, such relief is limited to the state's erroneous classification in the taxability matrix of terms included in the Library of Definitions as "taxable" or "exempt", "included in sales price" or "excluded from sales price" or "included in the definition" or "excluded from the definition".	YES	IC 6-2.5-11-11		
Section 332	Specified Digital Products					
	Carre	A. Does the state include specified digital products, digital audio-visual works, digital audio works, or digital books in its definition of ancillary services, computer software, telecommunication services or tangible personal property? D1. Is the state's tax on specified digital products,	NO	IC 6-2.5-1-27.5		
		digital audio-visual works, digital audio works, or digital books construed to apply only to the end user unless specifically imposed on someone other than the end user? D2. Is the state's tax on specified digital products,	YES	IC 6-2.5-4-16	01-Jan-09	
		digital audio-visual works, digital audio works, or digital books construed to apply only only on a sale with the right of permanent use unless specifically imposed on a sale with less than permanent use?	YES	IC 6-2.5-4-16	01-Jan-09	
		D3. Is the state's tax on specified digital products, digital audio-visual works, digital audio works, or digital books construed to apply only only on a sale which is not conditioned upon continued payment from the purchaser unless specifically imposed on a sale which is conditioned upon continued payment from the purchaser?	YES	IC 6-2.5-4-16	01-Jan-09	
		D4. Does the state's taxability matrix indicate if the state's tax is imposed on a product transferred electronically to a person other than the end user or on a sale with the right of less than permanent use granted by the seller or which is conditioned upon continued payment from the purchaserr?	YES			
		G. Is the state's tax treatment of the sale of a digital code the same as the tax treatment of specified digital product to which the digital code relates?				

	Use of Specified Digital		Tax and the first	1.5. 4.52 3.4 4.4 4.4 1.1	en en en en en en en en en en en en en e	
Section 333	Products	Effective January 1, 2010				
3.00.00.00.00.00.00.00.00	The Control of the Co	Does the state inloude any product transferred electronically in its definition of tangible personal			ما من المنظمة المنظمة المنظمة المنظمة المنظمة المنظمة المنظمة المنظمة المنظمة المنظمة المنظمة المنظمة المنظمة	
		property?	NO			
Section 401	Seller participation		36711111111	177 (01 10 (10 (10 (10 (10 (10 (10 (10 (10		
***************************************	Basic Parket	A. Does the state participate in the Governing			And the second s	
	,	Board's online registration system?	YES			
		B. Does the state provide that it will not use a				The state of the s
		seller's registration with the central registration				
		system and collection of taxes in member states				
Ì		in determining whether seller has nexus with state				
		for tax at any time?	YES			COMMISSIONER'S DIRECTIVE #27
Section 402	Amnesty for registration					
		A1. Does the state provide amnesty to a selter				
		who registers to pay or collect and remit				
		applicable tax in accordance with Agreement,				
	CRIC INTERPRETATION ADOPTED DECEMBER 14.	provided the seller was not so registered in state in 12-month period preceding effective date of			•	
	2006	state's participation in the Agreement?	YES			COMMISSIONERS DIRECTIVE #28
-	2006	state's participation in the Agreement?	160		·····	COMMISSIONERS DIRECTIVE #28
		A2. Does the state provide that their amnesty will				. *
		preclude assessment for tax together with penalty				
		and interest for sales made during the period the				
		seller was not registered in the state, provided				
		registration occurs within 12 months of effective				
		date of state's participation in the Agreement?	YES			COMMISSIONERS DIRECTIVE #28
		A3. Does the state provide amnesty to sellers			***	
	*	registered prior to when the state joins the				
		Agreement?	YES			COMMISSIONER'S DIRECTIVE #28
		B. Does the state provide that its amnesty is not				
		available to a seller who has received a notice of				
	ODIO IUTEDEDETATION	audit from that state and the audit is not yet				
	CRIC INTERPRETATION	resolved, including any related administrative and				COMMODIONEDO DIDECEMBE (CO
	ADOPTED APRIL 18, 2006	judicial processes? C. Does the state provide that its amnesty does	YES			COMMISSIONERS DIRECTIVE #28
	CRIC INTERPRETATION	not apply to taxes already paid to the state or to				
	ADOPTED APRIL 18, 2006	taxes aiready collected by a seller?	YES			COMMISSIONERS DIRECTIVE #28
	ADOF TED AFTIL 18, 2000	taxes already collected by a seller?	1123		•	COMMISSIONERS DIRECTIVE #28
		D. Does the state provide that its amnesty is fully				
		effective, absent fraud or misrepresentation of				
		material fact, as long as the seller continues				
		registration and continues payment of taxes for				
	CRIC INTERPRETATIONS	period of at least 36 months? Did the state toll its				
1	ADOPTED AUGUST 29,	statute applicable to asserting a tax liability during				
	2006 & DECEMBER 14, 2006	36 month period?	YES			COMMISSIONERS DIRECTIVE #28
		E. Does the state provide that its amnesty is				
		applicable only to taxes due from a seller in its				
		capacity as seller and not in its capacity as a				
94.33.84.83.9224	The section of the se	buyer?	YES			COMMISSIONER'S DIRECTIVE #28
Section 403	Method of remittance		prits 11 str			
1		Does the state provide that the seller may select	VICE	10.6.0.5.44.40		
L	<u> </u>	one of the technology models?	YES	IC 6-2.5-11-10		I

		A. Model 1-seller selects CSP as agent to	T		1	1
		perform all functions except remit tax on its own				
		purchases?	YES	IC 6-2.5-11-10		
		B. Model 2-seller selects CAS which calculates	160	10 0-2.0-11-10	· · · · · · · · · · · · · · · · · · ·	
		amount of tax due?	YES	IC 6-2.5-11-10		
-	·	C. Model 3-seller utilizes own proprietary system	11.0	10 0-2.0-11-10		****
		that has been certified as a CAS?	YES	IC 6-2.5-11-10		
Section 404	Registration by an agent	triat rias been certified as a CAO?	7120 7131 - 1313	10 0-2.0-11-10		
OGOLIO)1 TOT		Does the state provide that the seller may be	N. 1 1 1741	The street was the street of the street	<u> </u>	
X 1	.<	registered by an agent?	YES	IC 6-2.5-11-10		
		regional by an agent:	11.0	10 0-2.0-11-10		
	This isn't a compliance issue but is something sellers and their agents should know.	Does the state require that the written agent appointments be submitted to the state?	NO	IC 6-2.5-11-10		
	Provider and System					
Section 501	Certification				 Open file open ble in de leigen	
		A. Does state law provide for provider and system				
		certification to aid in the administration of sales		IC 6-2.5-11-10		
		and use tax collection?	YES	AND IC 6-2.5-6-13	•	
			3001778255			
	State review and approval		303 506 205 10			
	of Certified Automated					
antagista di Sa	System Software and					
Section 502	Certain Liability Relief					经基础的 医阴道性 医阴道性 医胆管性 化二氯甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基
		A. Can the state confirm that it reviews software	1			
		submitted for certification as a CAS under Section				
		501?	YES	IC 6-2.5-11-12		
		B. Does the state provide liability relief to CSP's and model 2 sellers for reliance on the certification?	YES	IC 6-2.5-11-10		
	-	C. Does the state provide liability relief to CSP's				
		in the same manner as provided to sellers under		ł		
		Section 317?	YES	IC 6-2.5-11-10		
	***************************************	E. Does the state allow the CSP or model 2 seller				
		10 days to correct classification of items found to				
		be in error before holding the CSP or model 2				
		seller liable?	YES	IC 6-2,5-11-10		
	Monetary allowance under		William Sept Program I	CHANGE SHOOT	STATE OF THE STATE	
Section 601	Model 1					
		A. Does the state provide a monetary allowance to a CSP in Model 1 in accordance with the terms				
		of the contract between the governing board and	VE0	100000000		
Pigaresau, projekti	Monetary allowance for	the CSP?	YES	IC 6-2.5-11-10		
	Model 2 sellers				en er fra fra fra fra fra fra fra fra fra fr	
7	•	Does the state provide monetary allowance to Model 2 sellers pursuant to the Governing		-	٠	
		Board's rules? .	YES	IC 6-2.5-11-10		
	Monetary allowance for		ILO	The first of the second of the	9 4 7	
	Model 3 sellers and all other	The property of the control of the field of the control				
	sellers that are not under				shahiya sa inc	[20] 建设备 医克雷斯氏 医克雷斯氏 医克里克氏
	Models 1 or 2				\$	
aechon pha	IMOUEIS TOT Z		<u> I sala di Albania di</u>		ar e gravalu dis Jia	

	A. Does state law provide for a percentage of revenue monetary allowance for a period not to exceed 24 months for a voluntary Model 3 seller's registration and all other sellers that are not using Models 1, 2, or 3?					
Section 604	Effective January 1, 2010	IN/A		Plant de de constitue de la co		
	Does the state provide reasonable compensation for the incremental expenses in establishing or maintaining a uniform origin system for administering, collection and remitting sales and use taxes on origin-based sales?		IC 6-2.5-11-10			

		APPENDIX C - LIBRARY OF DEFINITIONS		T		
	 	Please verify for each Item that the state uses		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
		the definition provided by the Agreement. If		1 1 1		
		the item is not applicable in your state, answer		10 d 10 d 10 d 10 d 10 d 10 d 10 d 10 d		
		"N/A."				
Part I	Administrative definitions	107.		 		
18 Miles	Authiniatiative delinitions	Bundled transaction	YES	IC 6-2.5-1-11.5		
		Delivery charges	YES	IC 6-2.5-1-5		
	CRIC INTERPRETATION	Delivery charges	1150	10 0-2.0-1-0		
	ADOPTED DECEMBER 14.					
	2006	Direct mail	YES	10 6 0 5 1 16 5		
	2000	Lease or rental	YES	IC 6-2.5-1-16.5 IC 6-2.5-1-21		
			YES			
		Purchase price Retail sale or Sale at retail	YES	IC 6-2.5-1-5		
	· · · · · · · · · · · · · · · · · · ·		YES	IC 6-2.5-4-1	·	
		Sales price	TES	IC 6-2.5-1-5		
	<u> </u>	Telecommunications nonrecurring charges	\ <u></u>	10000		
Photos C To	Street and Street at one of a state of the State of the street to	Tangible personal property	YES	IC 6-2.5-1-27		The state of the s
Part II	Product definitions	CLOTHING	8.118	and the interest		
		Clothing	N/A			
		Clothing accessories or equipment	N/A	ļ		
	CRIC INTERPRETATION					
	ADOPTED AUGUST 29,	'				
	2006	Fur clothing	N/A			
		Protective equipment	N/A			
		Sport or recreational equipment	N/A			
The Royal Ballytine		COMPUTER RELATED				
		Computer	YES	IC 6-2.5-1-13		
		Computer software	YES	IC 6-2.5-1-14		
		Delivered electronically	YES	IC 6-2.5-1-15		
		Electronic	YES	IC 6-2.5-1-19		
		Load and leave	N/A			
		Prewritten computer software	YES	IC 6-2.5-1-24		
750 4 5 7 5 40		DIGITAL PRODUCTS	44 T. B. B.	Andreas St. Tud.		
		Specified digital products	YES	IC 6-2.5-1-26.5	01-Jan-09	
		Digital audio-visual works	YES	IC 6-2.5-1-16.3	01-Jan-09	
		Digital audio works	YES	IC 6-2.5-1-16,2	01-Jan-09	
		Digital books	YES	IC 6-2.5-1-16.4	01-Jan-09	
Charles Carlo		FOOD AND FOOD PRODUCTS				
		Alcoholic beverages	YES	IC 6-2.5-1-11		
	CRIC INTERPRETATION		1.20	10 0 2.0 1 11		
	ADOPTED SEPTEMBER 20.					
	2007	Candy	YES	IC 6-2.5-1-12		
	1200,	Dietary supplement	YES	IC 6-2.5-1-16		
	· · · · · · · · · · · · · · · · · · ·	Food and food ingredients	YES	IC 6-2.5-1-10		
		Food sold through vending machines	YES	IC 6-2,5-1-20		
	CRIC INTERPRETATION	11-00d sold tillodgif vertding macrimes	1120	10 0-2,0-1-20		
	ADOPTED APRIL 18, 2006 &		٠.			
			VEC	10 6 2 5 4 20		
	DECEMBER 14, 2006	Prepared food	YES	IC 6-2.5-1-20		
		Soft drinks	YES	IC 6-2.5-1-26		
ļ	<u> </u>	Tobacco	YES	IC 6-2.5-1-28		
	long warmanter and	HEALTH-CARE				
	CRIC INTERPRETATION			l		
	ADOPTED JUNE 23, 2007	Drug	YES	IC 6-2.5-1-17	<u> </u>	

	<u> </u>	Durable medical equipment (effective 1/1/08)	IYES	IC 6-2.5-1-18			
		Grooming and hygiene products	N/A				,
		Mobility enhancing equipment	YES	IC 6-2.5-1-22		•	
***		Over-the-counter-drug	N/A	7.0 0 11/0 1 111			
· · ·		Prescription	YES	IC 6-2.5-1-23			
•		Prosthetic device	YES	IC 6-2.5-1-25			
11 114		TELECOMMUNICATIONS	120	10 0 2.0 1 20		·	
		The following are Tax Base/Exemption terms:	· · · · · · · · · · · · · · · · · · ·			· · · · · · · · · · · · · · · · · · ·	<u> </u>
		Ancillary services	YES	IC 6-2.5-1-11.3			
	·	Conference bridging service	· · · · · · · · · · · · · · · · · · ·	100 410 1110			
		Detailed telecommunications billing service					
		Directory assistance					
		Vertical service	:				
		Voice mail service					
		Telecommunications service	YES	IC 6-2.5-1-27.5	······································		
		800 service	110	10 0 2,0 1 27.0		w	
		900 service				******	
		Fixed wireless service					
		Mobile wireless service			,		
		Paging service					
		Prepaid calling service	YES	IC 6-2,5-1-22,3			
· 		Prepaid wireless calling service	YES	IC 6-2.5-1-22.4			
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		Private communications service	160	10 0-2.0-1-22.4			
		Value-added non-voice data service	YES	IC 6-2.5-1-29	* ,		
	-	The following are Modifiers of Sales Tax	1123	10 0-2.0-1-20			
		Base/Exemption Terms:					•
		Coin-operated telephone service					
		International					<del></del>
		Interstate					<del></del>
		Intrastate	YES	IC 6-2.5-1-20.3	· · ·		
		Pay telephone service	ILO	10 0-2.0-1-20.3			
		Residential telecommunications service		·		*** * * * * * * * * * * * * * * * * * *	
Part III	Sales Tax Holiday Definition		The first of the first of				egenga sebagai katagai se
P. GILL III	Sales Tax Holiday Definition	Eligible property	N/A	3 5 3 5 6 6 6 6 6	<u> </u>	The state was level in the saturation	<u> </u>
		Energy Star qualified product	N/A				
	· · · · · · · · · · · · · · · · · · ·	Layaway sale	N/A			·	······································
		Rain check	N/A	-			
			N/A				
		School supply School art supply	N/A				
		School instructional material	N/A				
			N/A				
J	<u> </u>	School computer supply	IMA		·		

## Notes:

The Certificate of Compliance was revised on February 1, 2008, to reflect amendments to the Agreement as approved by the Streamlined Sales Tax Implementing States on December 12, 2007.

## Certificate of Compliance Attestation

As the chief executive of the state's tax agency, I declare that t	nls Certificate of Compliance is true, correct,
and complete to the best of my knowledge and bellef.	Signature  Commissioner, Indiana Department of Reven
	Indiana State
	31-Jul-08 Date